



Technical note regarding IORP remittances to the CSSF

15 December 2023

Date	Version	Type	Changes
July 2019	Version 0.1	Initial draft version	Initial version
July 2019	Version 0.2	Reviewed draft version	Various wording changes
July 2019	Version 1.0	Initial production version	First official version
January 2020	Version 1.1	Update	Precisions on chapter 4.4 Scheme and code
February 2021	Version 1.2	Update	Addition of information regarding EIOPA V2.5
January 2022	Version 1.3	Update	Graphical charter CSSF applied Addition of information regarding EIOPA V2.6 Some typos corrected All links reviewed and updated
March 2022	Version 1.4	Update	LOU Reference for LU removed in chapter 4.4 (no impact on remittances)
April 2023	Version 1.5	Update	Integration of EIOPA V2.7.1
October 2023	Version 1.6	Update	Integration of EIOPA V2.9 Adaptation to Circular CSSF 23/833
December 2023	Version 1.7	Update	Go-live of EIOPA V2.9 PF at the CSSF and update of the starting reference period

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1. File format and versions

1.1 Reporting areas governed by EU regulations

Reports covered by European regulations shall be reported in the XBRL (eXtensible Business Reporting Language - XBRL) format.

The XBRL taxonomies to be used for reporting purposes have been published by EIOPA (European Insurance and Occupational Pensions Authority) under the following addresses:

Owner	Version	Reference periods - applicability	Status	URL
EIOPA	V2.3	From 2019-09 to 2020-09	Final	https://eiopa.europa.eu/regulation-supervision/insurance/reporting-format/data-point-model-and-xbrl
EIOPA	V2.5	From 2020-12 to the applicability of the next IORP version published by EIOPA	Final	< see above >
EIOPA	V2.6	From 2021-12 to the applicability of the next IORP version published by EIOPA	Final	≤ see above >

EIOPA	V2.7.1	From 2022-12 to the applicability of the next IORP version published by EIOPA	Final	≤ see above >
EIOPA	V2.9	From 2025-01 to the applicability of the next IORP version published by EIOPA	Final	≤ see above >

Important notice:

When submitting a report, institutions shall **mandatorily** use the “Version” of the taxonomy (column 2) applicable to the reporting reference date (column 3). This means, for example, that the first report to be submitted to the CSSF (reference period 2019-09) has always to be submitted using version 2.3 of EIOPA’s pension fund taxonomies (even though over time, newer versions of EIOPA’s pension fund taxonomies will be added to the table above and be applicable to later reference periods than 2019-09).

Unless specified otherwise in the present document, all XBRL instances sent to the CSSF have to be fully compliant with the XBRL format defined by EIOPA and all applicable specifications.

N.B. in accordance with the latest confirmation from EIOPA, it will be **from reference period 2025-01 that version EIOPA V2.9 PF becomes mandatory** for all pension fund reports sent to CSSF.

At present, the data requested to be submitted in the EIOPA, respectively ECB Add-On scope, will be transmitted to the CSSF using the **technical compartment identifier ‘00000000’ (“data applicable to the entire IORP”)** which will **contain aggregated data of all authorised compartments.**

1.2 Additional reporting areas as defined by the CSSF

In addition to the reports governed by EU regulations, the CSSF requests supplementary reports. For these reports, the same EIOPA XBRL taxonomies are to be used, the sole difference being that such reports will be requested on a compartment / sub-fund level, i.e. that the compartment will be here **the authorised compartment to which the data apply ('00000001', ..., 'nnnnnnnn')**.

2. File naming convention

2.1 Applicable file naming convention

As per §18 "SUF – XBRL reportings for sub-fund-based structured products" of [Methods of transmitting reports via external channels \(Naming convention\)](#), naming convention for a zipped IORP report is the following :

SUFREP-ENNNNNNNN-TJJJJJJJ-SSSSSSSS-YYYY-MM-R-TTTTTT-LL-C-D-S.zip

Please find below applicable Table names "TTTTTT" with their corresponding XBRL entry points :

Report name	Conv.	Version	Type	Data domains	Entry point
SQRIX	"SUF"	All	EIOPA	Quarterly reporting Pension Funds individual	qri.xsd
SARIX	"SUF"	All	EIOPA	Annual reporting Pension Funds individual	ari.xsd
SQEIX	"SUF"	All	EIOPA & ECB Add-on	Quarterly ECB Add-on reporting Pension	qei.xsd

				Funds individual	
SAEIXX	"SUF"	All	EIOPA & ECB Add-on	Annual ECB Add-on reporting Pension Funds individual	aei.xsd

Example:

Zippered IORP report	XBRL Instance (exactly 1 XBRL instance per zippered IORP report)
SUFREP-B00000999-F00009999-00000000-2020-12-F-SARIXX-00-L-N--.zip	SUFREP-B00000999-F00009999-00000000-2020-12-F-SARIXX-00-L-N--SARIXX.xbrl

This example describes an annual reporting F SARIXX layout 0 (taxonomy ARI as defined by EIOPA in Version 2.3), sent by bank B999 as remitter (i.e. technical sender) on behalf of pension fund F00009999 for compartment 0 (aggregated figures for all authorised compartments) for the reference period 2020-12 in accounting version 'L' and definitive version 'N'.

Remark: at present, EIOPA's aggregated entry points are **NOT used** and need NOT to be remitted to the CSSF.

Entry point	Data
ara.xsd	Annual reporting Pension Funds aggregated
axa.xsd	Annual reporting exempted Pension Funds aggregate
qra.xsd	Quarterly reporting Pension Funds aggregated

The CSSF decided not to allow exempted reports for the EIOPA scope, so following reports will **not** be used by the CSSF.

Report name	Conv.	Version	Type	Data domains	Entry point
SAXIXX	"SUF"	All	EIOPA	Annual reporting exempted Pension Funds individual	axi.xsd
SAEEXX	"SUF"	All	EIOPA & ECB Add-on	Annual ECB Add-on reporting exempted Pension Funds individual	aeex.xsd

Technical sender specificity

The entity that has to own a certificate to sign IORP reports in accordance with the standards is the technical sender of the reports as identified in the file name by its CSSF identifier ("ENNNNNNNNN")

Thus, one technical sender may send IORP reports for various IORPs; the codes of **all** IORPs ("TJJJJJJJ") that the technical sender is in charge of should be listed in the same mail sent to the CSSF (as detailed in section "2.3.3 Registration procedure for the certificates" of [Methods of transmitting reports via external channels \(Naming convention\)](#)" above)

2.2 Accounting version

All IORP reports are to be submitted as individual reportings, using the CSSF accounting status 'L' (reporting on an individual level –excluding foreign branches-) as per the code "C" from the file naming convention.

2.3 Definitive / final version

All IORP reports are to be submitted as non-definitive reports using the CSSF final status 'N' (non-audited figures), as per the code "D" from the file naming convention.

3. Data transmission to the CSSF

Regardless of whether they are governed by national provisions or EU regulations, all reports shall be communicated to the CSSF through the system of transmission channels in accordance with exchange means "Canaux externes historiques" as detailed under:

[File transport and data protection via external transmission channels](#)

4. Requirements regarding the content of XBRL instances

The present chapter describes the main technical requirements that XBRL instances sent to the CSSF must fulfil.

4.1 XBRL Instance coverage

All CSSF instances cover a single set of data related to

- one single IORP (subfund)
- one single reporting period
- the appropriate unit (currency)
- one single audit status
- one single Consolidation status

4.2 No partial reports

In full alignment with the EIOPA approaches, the CSSF does NOT permit reports with partial information only. No update facility is offered, only complete reports containing the full set of data to be reported will be accepted (any new instance will completely replace all prior sendings of the same report).

4.3 XBRL Filing Rules

Unless specified otherwise in the present document, all instances must be **fully compatible** with the Filing rules document that is part of the respective IORP taxonomy documentation and accessible on the same webpage as the taxonomy.

4.4 Scheme and code

IORPS must use their **LEI code** issued by any of the endorsed LOUs (Local Operating Units) of the Global Legal Entity Identifier System to identify themselves within XBRL instances for any report related to the **technical compartment identifier "00000000"**.

Additional information on LEI codes is available under <https://www.gleif.org/>.

For all **authorised compartments**, the use of a **LEI code is strongly encouraged**, but the **applicable CSSF code may be used as an alternative**.

The following schemes and identifier code formats are thus to be used within the XBRL instance:

Alt.	Code	Scheme	Code format
1	LEI	http://standards.iso.org/iso/17442	Normal LEI code officially assigned
2	CSSF	SC	TJJJJJJJ-SSSSSSSS (Taken from CSSF's filename structure)

Examples:

Alternative 1:

<identifier
scheme="http://standards.iso.org/iso/17442">969500X1Y8G7LA4DYS04</identifier
>

Alternative 2:

<identifier scheme="SC">F00009999-00000001</identifier>

Remark: the identifier used in the XBRL structures has to be repeated in the cell with row R0080 column C0010 of the applicable PF.01.02.nn.mm table; the value in that cell needs to follow EIOPA's filing rules from chapter VI.1 of document giving thus values similar to

Financial year end	R0040	2013-08-11
Currency used for reporting	R0050	ZWL
Initial submission or re-submission	R0060	Re-submission
Pension fund name	R0070	My pension fund
Pension fund identification code and type of code	R0080	LEI969500X1Y8G7LA4DYS04
Pension fund category	R0090	IORP part of an IORP not providing protection in
Pension fund type	R0100	Pension fund provides DB schemes only
Type of sponsor arrangement	R0110	Multi-employer

for the LEI code example above and

Financial year end	R0040	2019-12-31
Currency used for reporting	R0050	EUR
Initial submission or re-submission	R0060	Re-submission
Pension fund name	R0070	My national pension fund compartment
Pension fund identification code and type of code	R0080	SC/F00009999-00000001
Pension fund category	R0090	IORP providing protection in line with Art. 15(1) of IORP Directive (all activity un

for the example with the national code above.

4.5 Applicable rule deactivations for reportings submitted to the CSSF

On a regular basis, EIOPA publishes an overview of validation rules in their taxonomies that shall be considered non-applicable respectively deactivated. The CSSF applies these non-applicable rules in short term to their own systems. Information on when exactly which deactivated rule-set becomes applicable can be found on the CSSF website under [Deactivated validation rules SUFREP – CSSF](#).



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